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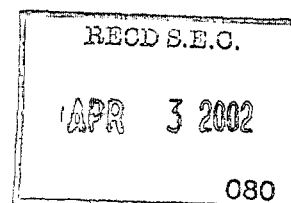


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1-6366-03

April 3, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



PROCESSED

APR 03 2002

THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Fleet Capital Trust VIII, Preferred Securities of Fleet Capital Trust VIII (and the Guarantee by FleetBoston Financial Corporation with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 3, 2002. Tentative listing date - April 5, 2002.

Sincerely,

Paras Mehta